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light is the same whatever the income, (4) that the percentage of outlay for sundries (expressing the degree of prosperity) increases as income advances."

These observations, with a well-ordered system of accounts, lay the foundation for administration of income for the maintenance of higher living and enjoyment. To so apportion the several classes of expenditure as to leave the highest "expression of welfare" is to attain the greatest measure of success.

F. A. CLEVELAND.

New York City.

The Nearer East. By D. G. HOGARTH. Pp. xvi, 296. Price, \$2.00. New York: D. Appleton & Co., 1902.

This volume is one of a series of geographical studies whose aim it is to make familiar the basis that geography gives to history and social progress. In each volume some natural region is to be so described that its marked physical features will be related to the life of the people or peoples that have occupied it. Facts are presented so graphically and vividly that their causal relations will be manifest. The reader will thus visualize each region with its seas and lands, its uplands and lowlands, its forests, deserts and all its seasonal changes on which crops, food and life depend.

This good program has been well executed by Mr. Hogarth in the present volume. I have seldom seen a book better arranged or its various facts and ideas more clearly presented. It is a model which it is to be hoped that the other authors of the series will follow. If they do, one of the great difficulties of history and social science will be removed.

The volume is of especial importance because it deals with the regions occupied by the older civilizations. The "Nearer East" is made up of the lands bordering on the eastern Mediterranean together with those about the Persian Gulf. It thus includes Greece, the Balkan Peninsula, Asia Minor, Syria, Egypt, Arabia and Persia. Each of these regions is separately described, so that its area, position, geological structure and climate can be clearly understood, and then in the second part each district is again gone over to show its products, its means of communication, the distribution and grouping of races and the conditions of life. All this is well done, and no one can read the book and study the maps without acquiring new ideas of these regions and the part they have played in social progress.

The defects of the book lie in the closing sections. The author stops where the most is to be expected of him. After having described the five districts, there should have been a presentation of the physical aspects of the whole region and their effects on man. We do indeed find a closing chapter on "World Relation," but this deals only with its present use to other regions and with its power to provoke international disturbance.

Geologically the region as a whole is of late origin, and at an earlier period the seas must have covered a larger area and the land masses must have been of less altitude. At this time the region was well watered and the vegetation varied and luxurious. Later, partly at least through volcanic action,

the land masses increased in altitude and the seas were reduced in size or disappeared. Now a drying up of the region began, the highlands became steppes and the interior basins were turned into deserts. Population was thus forced out of the upland and interior regions, and the wanderings of these displaced races caused the wars and commotion to which this region has always been subject. Each new increase of desert area dislocated some nation and reduced the amount of tillable land. The roving tribes of the upland thus gradually increased until in the end the Turk dominated the whole region. The instability of ancient nations had thus a geographical cause, and civilization could not get a firm footing until it had reached the great northern plains, where rains were abundant.

Some such use as this of the facts presented might have made the book more useful to the economist, and it is to be hoped that the author will see fit to go further and add a chapter on economic history. But even as it is the book is a mine of information, and should be on the desk of every thoughtful student.

S. N. PATTEN.

University of Pennsylvania.

A Treatise on the Power of Taxation, State and Federal, in the United States.

By FREDERICK N. JUDSON. Pp. xxiv, 868. Price, \$6.00. St. Louis: The F. H. Thomas Law Book Company, 1903.

The legal literature on the subject of taxation has not been rich in recent years. In view of the growing importance of the many judicial decisions on the subject and of the increasing interest in it, this is a somewhat surprising fact. It makes still warmer the welcome for the work which Mr. Judson has given us.

The author has limited his task wisely to a central feature of the subject, which, however, is so important that a large proportion of the phases of taxation readily group themselves about it. He seeks to show the limitations of the taxing power of the states and of the federal government, so far as these limitations have been declared and expounded by the Supreme Court of the United States. When the decisions of the state and inferior federal courts have been cited, it is to apply and illustrate the limitations thus declared. The work thus answers the question: What can the states and federal governments tax? It leaves untouched the questions: What has it taxed? and What ought it to tax? It is therefore primarily the lawyer's book, but in this day, when the practical spirit rules in economic discussion, and especially in this subject, where the contact between law and economic theory is the closest, the work is most valuable also to the student of finance.

The need of such a special treatise is greatest in a federal government, and a large part of the book is taken up with the complications that arise from the relations of the several states to the general government. First are the limitations on the power of the states to tax the agency and property of the federal government and to abrogate contracts entered into for the exemption from taxation of the property of corporations. In several chapters